

equally to every of the next of kin of the intestate, who are in equal degree, and those who legally represent them.

6. But if, after the death of the father and in the lifetime of the mother, any of his children shall die intestate, without wife or children, every brother or sister, and the representatives of them shall have an equal share with the mother of the deceased child.

SEC. 54. *Advancements to be accounted for :*

Children who shall have any estate by the settlement of the intestate, or shall be advanced by him or her in his or her lifetime, shall account with each other for the same in the distribution of the estate in the manner as provided by the second rule in the chapter of the Revised Code, entitled "Descents," and shall also account for the same to the widow of the intestate in ascertaining her child's part of the estate.

Advancements to be accounted for.

SEC. 55. *Children advanced to render schedule :*

Where any parent shall die intestate, who had in his or her life time given to, or put into the actual possession of, any of his or her children, any personal property of what nature or kind soever, such child shall cause to be given to the administrator or collector of the estate an inventory, on oath, setting forth therein the particulars by him or her received of the intestate in his or her lifetime.

Children advanced to render schedule,

SEC. 56. *Children refusing to account not entitled :*

In case any child who had, in the lifetime of the intestate, received a part of said intestate, shall refuse to give such inventory, he shall be considered to have had and received his full share of the deceased's estate, and shall not be entitled to receive any further part or share.

Children refusing to account not entitled.